

Comparison of Selected Sustainability Reporting Frameworks

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Certification	Description (scope)	Intended Use	Numbers
Global Reporting Initiative (GRI)	Comprehensive sustainability reporting framework that includes economic, environmental, and social disclosures. Focused on disclosures of material issues and transparency	Intended for use in any/all industries with the primary audience being stakeholders. Mostly used by international businesses and some NGOs –little uptake by governments. Increasing adoption in U.S. with the majority of past reporting countries coming from Europe.	90% of the largest 250 companies in the world produce sustainability reports and 74% of these use GRI Standards. - KPMG, 2015 Approximately 6000 companies, government entities, nonprofit organizations and others use GRI Standards to collect and disclose relevant environmental and social governance information. - UNEP, 2015
Sustainability Accounting Standards Board (SASB)	Formed in Oct. 2012. Goal to be the U.S. voice for material non-financial issues and how to recognize and account for them as part of corporate reporting. Standards are industry-specific. Integrated reporting on 10-K, 20-F and other periodic SEC filings. Seeks to provide investors with comparable information.	Provides industry-based guidelines and focuses on the needs of communicating with investors. Over 80 industries being developed. Currently have standards for 11 industries	No good numbers available for how many companies have used SASB as a guidance for reporting on their SEC filings thus far.
Dow Jones Sustainability Index (DJSI)	Launched in 1999 as the first global sustainability benchmark. Includes economic, social, and environmental metrics. Top ranked companies in terms of corporate sustainability within each industry are selected for inclusion.	For investors. By invitation from DJSI only.	Only companies who are invited to submit DJSI scorecard and qualify are listed. In 2015, there were 3,470 invited companies, 1845 were analyzed.
Carbon Disclosure Project (CDP)	Exclusively focused on carbon, energy, and water issues.	Focused on metrics and comparability. Only environmental metrics are included. Widely used by reporters to create meaningful and comparable data	Could not find verifiable numbers related to number of organizations reporting to CDP.